

## LEARN AND SERVE AMERICA SCHOOL-BASED BUDGET INSTRUCTIONS

**Before You Begin:** In *eGrants*, the preparation of a detailed budget provides the data that populates and creates the summary budget form. Your detailed budget must provide a full explanation of associated costs including their purpose, justification, and the basis of your calculations. Where appropriate, your calculations should be presented in an equation format, identifying the number of persons involved, the per person/unit cost, and/or the annual salary cost.

### **Summary of statutory budget requirements:**

- ◆ You must match with cash or in-kind contributions at least 10% of the project's total costs for year one of the grant, 20% for second year continuation, and at least 30% of the total project cost for third year continuation. Grantees who have received Learn and Serve America funding for three years or more must provide at least 50% of the total program cost (a minimum of a dollar for dollar match) for each year. The source(s) may be federal (non Corporation), state, or local (public or private).
- ◆ You must allocate at least 10% and not more than 15% of the Corporation share to planning and capacity building costs. State Education Agencies and Indian tribes can request a waiver to allocate up to 20%.
- ◆ Equipment costs must not exceed 10% of the total federal share.
- ◆ Administrative costs must not exceed 5% of the total Corporation funds requested.

**Consistency of treatment:** To be allowable under this award, costs must be consistent with policies and procedures that apply uniformly to both federally financed and other activities of the applicant. Furthermore, the costs must be accorded consistent treatment in both federally financed and other activities as well as between activities supported by different sources of federal funds.

### **Section I. Program Operating Costs**

**Match.** Describe the major sources of match contribution for Section I by clearly indicating the source(s), the type of contribution (cash or in-kind), the approximate amount (or estimate), and the intended purpose of the match.

#### **A. Personnel Expenses**

Include the annual base salary and portion of principal staff time attributed directly to the operation of the Learn and Serve America project. List each staff position.

**B. Personnel Fringe Benefits**

Include costs of benefit(s) for your project staff. You can identify and calculate each benefit or show cost as a percentage of all salaries.

**C. Monitoring and Other Travel**

Describe the purposes for travel. Costs allowable are transportation, lodging, subsistence, and other related expenses for local and outside the project area travel.

**D. Equipment**

Equipment is defined as tangible, non-expendable personal property having a useful life of more than one year AND an acquisition cost of \$5,000 (five thousand) or more per unit (including accessories, attachments, and modifications). Include items that do not meet this definition in **E. Supplies** below. Purchases of equipment are limited to 10% of the total grant amount, i.e., the federal share of all budget line items. If applicable, show the unit cost and number of units you are requesting.

**E. Supplies**

Include the funds for the purchase of consumable supplies and materials, including equipment that does not fit the definition above. You must individually list any single item costing \$1,000 (one thousand) or more.

**F1. Curriculum Development**

You may include costs for consultants related to curriculum development and/or mini-grants or release time. Payments to individuals for consultant services under this grant may not exceed \$443 per day (exclusive of any indirect expenses, travel, and supplies). Where applicable, indicate the daily rate for consultants.

**F2. Contractual and Consultant Services**

You may include costs for any contractual services not covered in other categories.

**G. Training and Technical Assistance**

Include the costs associated with training and professional development of teachers or program staff, such as costs for consultants, trainers, speakers, conference attendance and training materials. Indicate daily rates of consultants, where applicable.

**H. Evaluation**

Include costs for project evaluation activities, data collection against performance measures, including additional staff time or subcontracts you did not budget under Section I A. Personnel Expenses. Include use of evaluation consultants, purchase of instrumentation and other costs specifically for this activity. Indicate daily rates of consultants, where applicable.

**I. Other Operating Costs**

Allowable costs in this category may include travel to Corporation-sponsored meetings and dissemination. In addition, these costs may include Internet expenses that are specifically used for Learn and Serve America and are not part of the organizations indirect cost/admin cost. If shared with other projects or activities, you must prorate the costs equitably. List each item and provide a justification in the budget narrative.

Travel to Corporation-Sponsored Meetings – Include up to \$2,000 in this line item to cover the cost of Corporation-sponsored technical assistance meetings.

Dissemination – Include costs to publish or disseminate training manuals, evaluation assessment tools, promising practice guides and other successful products of your program.

## **Section II. Implementation, Expansion, Operation and Replication of Service Learning Programs**

**Match.** Describe the major sources of match contribution for Section I by clearly indicating the source(s), the type of contribution (cash or in-kind), the approximate amount (or estimate), and the intended purpose of the match.

### **A. Subgrants to Local Partnerships**

You should include costs for sub-grants to local partnerships to implement service-learning programs. Show the number of subgrants you plan to make and the average amount or range of those subgrants. Include any match that you will require of your sub-grantees under the “grantee Share” column in this category. Subgrant funds may cover only costs allowable under Corporation grant guidelines.

### **B. Salaries**

Include the annual base salary and portion of staff costs that are attributed to implementation activities of the program. List each staff position. Note that staff time may be prorated between the Capacity Building, Implementation and Administration sections as appropriate.

### **C. Benefits**

Include costs of benefit(s) for your project staff. You can identify and calculate each benefit or show cost as a percentage of all salaries.

### **D. Adult Volunteer Programs**

Include costs for sub-grants to local partnerships to implement school-based service-learning programs involving adult volunteers.

### **E. Other Costs**

List individually and clearly explain items related to implementation that do not fit in other categories.

## **Section III. Administrative/Indirect Costs (choose either A or B)**

Applicants can choose to use one of two methods to calculate allowable administrative costs – a Corporation Fixed Percentage method (Option A) or a Federally Approved Indirect Cost Rate method (Option B). Select **only one** of these options. The Corporation/federal share of administrative costs is limited by statute to 5% of total

federal funds actually expended under this grant. To calculate the federal maximum share of 5%, multiply 5.26% (i.e., .0526) by the sum of the Subtotals of Sections I and II. This total is the maximum amount the applicant may request from the Corporation for this budget category. Carefully review the definitions of administrative costs presented below before completing the budget form.

**Definitions.** Administrative costs means general or centralized expenses of overall administration of an organization that receives Corporation funds and does not include particular project costs. For organizations that have an established indirect cost rate for federal awards, administrative costs mean those costs that are included in the organization's indirect cost rate. Such costs are generally identified with the organization's overall operation and are further described in Office of Management and Budget Circulars A-21, A-87, and A-122. For organizations that do not have an established indirect cost rate for federal awards, administrative costs include:

1. costs are financial, accounting, auditing, contracting or general legal services, except in unusual cases whether they are specifically approved in writing by the Corporation as project costs;
2. costs for internal evaluation, including overall organization's management improvement costs (except for independent and internal evaluations of the project evaluations that are specifically related to creative methods of quality improvement); and
3. costs for general liability insurance that protects the organization(s) responsible for operating a project, other than insurance costs solely attributable to the project.

Administrative costs may also include that portion of salaries and benefits of the project's director and other administrative staff not attributable to the time spent in support of a specific project. The principles that pertain to the allocation and documentation of personnel costs are stated in the OMB circulars that are incorporated in Corporation regulations [45 CFR 2541.220(b)].

Administrative costs **do not** include the following allowable expenses directly related to a project (including their operations and objectives), such as:

1. costs for independent evaluations and any internal evaluations of the project that are related specifically to creative methods of quality improvement;
2. costs, excluding those already covered in an organization's indirect cost rate, attributable to staff that work in a direct project support, operational, or oversight capacity, including, but not limited to: support staff whose functions directly support project activities; staff who coordinate and facilitate single or multi-site project activities; and staff who review, disseminate and implement Corporation guidance and policies directly relating to a project;
3. space, facility and communications costs that primarily support project operations, excluding those costs that are already covered by an organization's indirect costs rate; and
4. other allowable costs, excluding those costs that are already covered by an organization's indirect cost rate, specifically approved by the Corporation as directly attributable to a project.

### **Indirect Cost Rates**

1. If grantees have an approved indirect cost rate, such rate will constitute documentation of the grantee's administrative costs including the 5% maximum payable by the Corporation and the grantee match of administrative costs.
2. If a grantee wants to claim more than 10% match in administrative costs it must have or obtain an approved indirect cost rate. Where appropriate, the Corporation will establish an indirect cost rate that may be used for this and other federal awards.

#### **A. Corporation Fixed Percentage Method**

If you choose Option A, you may charge, for administrative costs, a fixed 5% of the total of the federal funds expended. In order to charge this fixed 5%, the grantee match for administrative costs may not exceed 10% of all direct cost expenditures. These rates may be used without supporting documentation and are in lieu of a formally approved indirect cost rate.

1. Multiply the sum of the Corporation share in Sections I and II by .0526. This is the maximum amount you can request as federal share. Enter this amount as the Corporation share for Section III A.
2. Then multiply the total of Sections I and II by 10% (.1) and enter this amount as the grantee share for Section III A.
3. Enter the sum of the Corporation and grantee shares under Total Amount.

#### **B. Federally Approved Indirect Cost Rate Method**

Applicants who choose to use their federally approved indirect cost (IDC) rate to calculate administrative costs should select Option B. Specify the Cost Type for which your organization has current documentation on file, i.e., Provisional, Predetermined, Fixed, or Final indirect cost rate. Supply your approved IDC rate (percentage). Whether or not to use your entire IDC rate to calculate administrative costs is at your discretion. Please show your calculations and indicate, if different than the approved IDC, the level of rate you have chosen to use.

1. Calculate the total allowable administrative costs for the project using the method prescribed by your organization, i.e., based on salaries and benefits, total direct costs, or other, and calculate all totals.
2. Multiply the sum of the Corporation share in Sections I and II by .0526.
3. Subtract the amount calculated in step 2 from the amount calculated in step 1. This is the amount the applicant can claim as grantee share for administrative costs.

**Subtotal Section III.** Transfer your figures to the budget form as allocated to the Corporation and grantee shares; then add each column to arrive at the subtotal for Section III.

# SCHOOL-BASED BUDGET WORKSHEET

## Section I. Program Operating Costs

### A. Personnel Expenses

Position/Title	Qty	Annual Salary	% Time	Total Amount	CNCS Share	Grantee Share
Totals						

### B. Personnel Fringe Benefits

Item/Purpose	Calculation	Total Amount	CNCS Share	Grantee Share
Totals				

### C. Monitoring and Other Travel

Item/Purpose	Calculation	Total Amount	CNCS Share	Grantee Share
Totals				

### D. Equipment

Item/Purpose	Qty	Unit Cost	Total Amount	CNCS Share	Grantee Share
Totals					

### E. Supplies

Item/Purpose	Calculation	Total Amount	CNCS Share	Grantee Share
Totals				

### F1. Curriculum Development

Item/Purpose	Calculation	Total Amount	CNCS Share	Grantee Share
Totals				

**F2. Contractual and Consultant Services**

Item/Purpose	Calculation	Total Amount	CNCS Share	Grantee Share
Totals				

**G. Training and Technical Assistance**

Item/Purpose	Calculation	Total Amount	CNCS Share	Grantee Share
Totals				

**H. Evaluation**

Item/Purpose	Calculation	Total Amount	CNCS Share	Grantee Share
Totals				

**I. Other Program Operating Costs**

Item/Purpose	Calculation	Total Amount	CNCS Share	Grantee Share
Travel to CNCS-Sponsored Meetings				
Dissemination				
Totals				

**Section II. Implementation, Expansion, Operation and Replication of Service Learning Programs****A. Subgrants/Local Partnerships**

Item/Purpose	Calculation	Total Amount	CNCS Share	Grantee Share
Totals				

**B. Salaries**

Position/Title	Qty	Annual Salary	% Time	Total Amount	CNCS Share	Grantee Share
Totals						

**C. Benefits**

Item/Purpose	Description	Total Amount	CNCS Share	Grantee Share
Totals				

**D. Adult Volunteer Programs**

Item/Purpose	Description	Total Amount	CNCS Share	Grantee Share
Totals				

**E. Other Costs**

Item/Purpose	Description	Total Amount	CNCS Share	Grantee Share
Totals				

**Section III. Administrative/Indirect Costs****A. Corporation Fixed Percentage Method**

Purpose	Calculation	Total Amount	CNCS Share	Grantee Share
Corporation Fixed Amount				
Totals				

**A. Federally Approved Indirect Cost Rate Method**

Cost Type	Basis	Calculation	Rate	Rate Claimed	Total Amount	CNCS Share	Grantee Share
Totals							



# SCHOOL-BASED BUDGET FORM

Applicant Organization:

SECTION I: PLANNING & CAPACITY BUILDING					
	Column 1	Column 2	Column 3	Column 4	Column 5
A. Personnel Expenses	Annual Salary	% Time Spent on Program	Total Program Cost	CNCS Share	Grantee Share
<b>Subtotal - Personnel</b>			\$	\$	\$
B. Benefits	(includes FICA, Workers' Comp, Leave, other Fringe)				
C. Monitoring and Other Travel					
D. Equipment	(not greater than 10% of total CNCS budget costs)				
E. Supplies					
F1. Curriculum Development					
F2. Contractual and Consultant Services					
G. Training and Technical Assistance					
H. Evaluation	(Consultant daily rate not to exceed CNCS maximum \$443/day)				
I. Other Program Operating Costs	(Includes CNCS-sponsored meetings and Dissemination)				
<b>Subtotal SECTION I.</b>			\$	\$	\$
(must be at least 10% and not more than 15% of the Corporation share. State Education Agencies and Indian tribes can request a waiver to allocate up to 20% / )					
<b>SECTION II: IMPLEMENTATION, EXPANSION, OPERATION &amp; REPLICATION OF SERVICE LEARNING PROGRAMS</b>					
A. Sub-grants/Local Partnerships					
B. Salaries					
C. Benefits					
D. Adult Volunteers					
E. Other Costs					
<b>Subtotal SECTION II.</b>			\$	\$	\$
<b>SECTION III: ADMINISTRATIVE COSTS (Choose A or B)</b>					
A. Grantee Administrative Costs	(CNCS Admin not to exceed 5 % of CNCS Sections I&II) (Up to 10% Match allowed without approved Indirect Cost Rate)				
B. Federally-approved Indirect Cost Rate					
<b>Subtotal SECTION III.</b>			\$	\$	\$
<b>TOTAL BUDGET COSTS</b>			\$	\$	\$